



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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January 2, 2020

Robin LaPage, Chairperson  
Village of Alvo  
P.O. Box 408  
Eagle, NE 68347

Dear Chairperson LaPage:

As you know, the Nebraska Auditor of Public Accounts (APA) had approved the fiscal year 2018 audit waiver for the Village of Alvo (Village). However, while performing our review to determine whether to approve the audit waiver, the APA noted certain internal control or compliance matters, or other operational issues, within the Village. The APA has also received concerns regarding questionable spending out of the Alvo Fire Department (Department) by Benjamin Glantz, who is a Board Member, the Village Water Operator, and the Department Fire Chief. Therefore, the APA requested additional information regarding the Department. As a result, the APA noted certain issues that need corrective action, as presented below.

### Comments and Recommendations

#### **1. Suspected Misuse of Public Funds**

The APA's examination of the records for the Alvo Fire Department c/o Ben Glantz bank account revealed that Mr. Glantz and his wife Taylor Glantz appeared to have used this account to make personal purchases with public money. Mr. and Mrs. Glantz had full control of this bank account including an associated debit card. According to the April 12, 2018, bank signature card, Ben Glantz was added on April 12, 2018, and Taylor Glantz was later added March 14, 2019. See **Attachment A** for a copy of the signature card. As noted on **Attachment A**, the Federal Tax Identification Number (FTIN) was 47-0689378, which is different than the one used by the Village.

The following table offers a brief summary of the suspected improper transactions involving the Alvo Fire Department c/o Ben Glantz bank account, as identified by the APA, for the period January 1, 2018, through September 10, 2019:

Description	Number of Transactions	Total Amounts of Possible Fraud
Electronic Payments	4	\$ 5,141.41
Questionable Checks/ Reimbursements	3	\$ 2,809.00
Debit Card Purchases	138	\$ 10,015.21
<b>Total</b>		<b>\$ 17,965.62</b>

See **Exhibit A** for a full list of bank transactions.

### ***Electronic Payments***

In the month of October 2018, the APA identified the four large electronic debit payments that all appear to be personal in nature on behalf of the Glantz's. The following is a summary of the electronic debit payments:

Clear Date	Type	Description	Amount
10/1/2018	Debit	CITI CARD ONLINEPAYMENT CITICTP	\$ 500.00
10/2/2018	Debit	CAPITAL ONE Online Pmt9541719427	\$ 500.00
10/9/2018	Debit	PAYPAL/EBAY MC CHECK PYMT0818200416 ARC TRUNCATED CHECK #1068	\$ 313.02
10/16/2018	Debit	HOME POINT FINANACHPMT 4208921389	\$ 3,828.39
<b>Total</b>			<b>\$ 5,141.41</b>

The following is a portion of the October 31, 2018, bank statement showing the four transactions:

Date	Description	Check No	Withdrawals	Deposits	Balance
10/01	DEPOSIT			2,112.50	10,478.03
10/01	ELEC DEBIT SEE BELOW		500.00		9,978.03
	CITI CARD ONLINEPAYMENT CITICTP				
10/02	ELEC DEBIT SEE BELOW		500.00		9,478.03
	CAPITAL ONE Online Pmt9541719427				
10/09	POS PURCHASE		118.72		9,359.31
	777101 OREILLY AUTO PARTS #5824 LINCOLN NE				
10/09	ELEC DEBIT SEE BELOW	1068	313.02		9,046.29
	PAYPAL/EBAY MC CHECK PYMT0818200416 ARC TRUNCATED CHECK #1068				
10/15	POS PURCHASE		8.99		9,037.30
	762203 AMZN Mktp US*MT34G7RQ0 Amzn.com/bill WA				
10/15	POS PURCHASE		19.99		9,017.31
	762203 AMZN Mktp US*MT3PW3UL1 Amzn.com/bill WA				
10/15	POS PURCHASE		66.33		8,950.98
	999999 AUTOZONE 3678 5500 S 56T LINCOLN NE				
10/15	POS PURCHASE		252.33		8,698.65
	999999 MNRD-LNCLN STH 8900 ANDER LINCOLN NE				
10/16	POS PURCHASE		9.99		8,688.66
	762203 AMZN Mktp US*M83NM0C22 Amzn.com/bill WA				
10/16	ELEC DEBIT SEE BELOW		3,828.39		4,860.27
	HOME POINT FINANACHPMT 4208921389				

There were other electronic payments that were not included above as specifically questioned by the APA, but can be observed in **Exhibit A**.

### ***Questionable Checks/Reimbursements***

The APA questioned three check payments including two reimbursements to Mr. Glantz and another check for T-Shirts for "4 Corners." One of the checks was for \$1,000 to Mr. Glantz and the check memo noted, "Tool's from Ben Glantz;" however, there was no documentation supporting what tools were purchased by the Department. The other two checks involve notations for "4 Corners," which is alleged to be a fire company run by the Glantz's. The APA found no filings with the Nebraska Secretary of State.

The following is a summary of the checks and the corresponding check images:

Clear Date	Check #	Type	Description	Amount
8/2/2018	975	Check	Ben Glantz-Tool's from Ben Glantz	\$ 1,000.00
3/29/2019	1080	Check	J2 Designs-Tshirts-4 corners	\$ 721.00
6/17/2019	1001	Check	Ben Glantz-Event Center-4 corners Reimburs	\$ 1,088.00
<b>Total</b>				<b>\$ 2,809.00</b>

ALVO FIRE DEPARTMENT  
PO BOX 34  
ALVO, NE 68304

76-369/1049  
106773

975

DATE 7-31-2018

PAY TO THE ORDER OF Ben Glantz \$ 1,000.00  
One thousand 2 00 DOLLARS

American Exchange Bank  
ELMWOOD, NEBRASKA 68349

MEMO Tool's for Ben Glantz

1049036921 773 0975

000000975 08/02/2018 1000.00

ALVO FIRE DEPARTMENT  
PO BOX 34  
ALVO, NE 68304

76-369/1049  
106773

1080

DATE 3-29-19

PAY TO THE ORDER OF J2 Designs \$ 721.00  
Seven hundred twenty one dollars 00 DOLLARS

American Exchange Bank  
ELMWOOD, NEBRASKA 68349

MEMO Tshirts-4 corners

1049036921 773 1080

000001080 03/29/2019 721.00

ALVO FIRE DEPARTMENT  
PO BOX 408  
EAGLE, NE 68347

76-369/1049

1001

DATE 06-13-19

PAY TO THE ORDER OF Ben Glantz \$ 1,088  
One thousand eighty eight dollars 00 DOLLARS

American Exchange Bank  
Elmwood, NE 68349

for Event Center-4 corners Reimburs

1049036921 773 1001

000001001 06/17/2019 1088.00

The APA is not a handwriting expert, but the signature of Ben Glantz for check number 1080 does not appear to be his signature when compared to other checks he signed.

On June 12, 2019, Mr. Glantz had deposited a \$1,080 check from the Lancaster Event Center for services provided by the Department. One day later, a check was written out to Ben Glantz for \$1,088. The APA has included a copy of the invoice Mr. Glantz submitted to the Lancaster County Event Center below:

<b>: "Alvo Fire &amp; Rescue"</b> Alvo Volunteer Fire & Rescue / Four Corners Fire & Rescue		<b>INVOICE</b>	
<b>Street Address</b> 135 Main St. Alvo, Ne 68304 402-810-0879 (Ben Glantz)		INVOICE # 032019 DATE: 4-5-2019	
<b>TO:</b> Lancaster Event Center 4100 N 84 <sup>th</sup> Lincoln, Ne 68507		<b>FOR:</b> Fire and EMS Standby 3-29-2019 3.5 Hours 3-30-2019 4.5 Hours Mad Dog Demolition Derby	

DESCRIPTION	HOURS	RATE	AMOUNT
Fire and EMS Standby 3-29-2019	3.5	135.00	472.50
Fire and EMS Standby 3-30-2019	4.5	135.00	607.50
<b>TOTAL</b>			<b>1080.00</b>

Make all checks payable to : "Alvo Fire & Rescue"  
 Total due in 15 days. Overdue accounts subject to a service charge of 1% per month.

Thank you for your business!

Services provided by the Department should be deposited into the Village bank accounts.

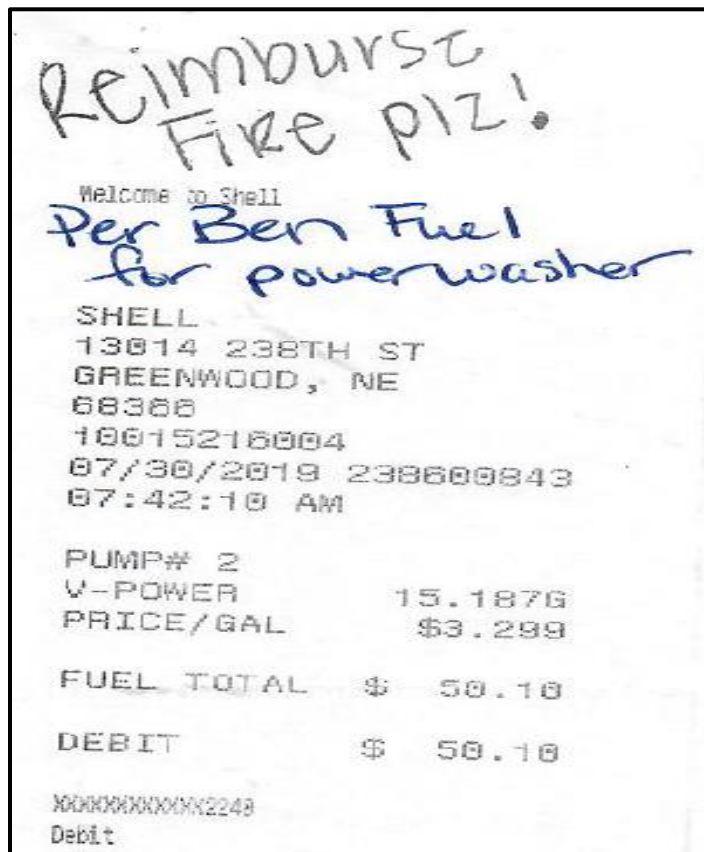
There were other check payments that were not included above as specifically questioned by the APA, but can be observed in **Exhibit A**.

#### ***Debit Card Purchases***

Mr. Glantz applied for a debit card through the Department's bank account, and he was issued the card (xxxx-xxxx-xxxx-2240) on July 24, 2018. From August 10, 2018, through September 10, 2019, the card had been used at least 150 times. Twenty-seven of those transactions were submitted to the Village for reimbursement; however, the majority of the debit card transactions appear to be personal in nature based on the vendors. Some of the vendors included Amazon, Menards, Kansas City Royals Stadium, Wal-Mart, Sam's Club, Burger King, Casey's, Dollar General, McDonald's, Target, Taco Inn, Home Depot, Tack Room (Bar in Lincoln). See **Exhibit A** for a full listing; the APA has highlighted the transactions reimbursed by the Village in green.

Based on the limited documentation available, the APA questions all of the debit card transactions that were not submitted to the Village for reimbursement, which totals \$10,015.21.

Even though the APA did not include the following in the questionable debit card amounts above, Mr. Glantz submitted the following receipt to the Village that included 15.187 gallons, which he stated was for a power washer. The APA could not find any power washers that hold 15.187 gallons.



On December 16, 2019, an investigator with the State Patrol along with APA staff, met with Ben Glantz at the Village of Alvo fire station. The following is a summary of important notes from the interview; please note that most of the items had no documentation to support purchases:

- During the meeting, Mr. Glantz admitted that the \$3,828.39 electronic debit to Home Point Financial was a payment to their mortgage company for past due accumulated amounts due on their mortgage. In response to our questioning, Mr. Glantz stated the following, “I was in a bad place . . . Life was pretty thin then, it really was tough.”
- Mr. Glantz also admitted that the two \$500 amounts were payments to their personal credit card companies; however, he explained these were reimbursements to himself for items purchased. Mr. Glantz had no documentation to support what was purchased. This explanation of reimbursing himself for \$500 on two separate personal credit cards seems pretty far-fetched, given this was during the same month when Mr. Glantz admitted he was in a bad place financially.
- When questioned about the \$1,000 check he paid to himself, Mr. Glantz stated that he had written a personal check for equipment likely to the Forestry Service or Federal Surplus and this was a reimbursement. However, later in the meeting Mr. Glantz stated that he had paid cash to a man in Fremont by using some of his cash and borrowing some from the owner of the Eagle racetrack.

- For the checks that included “4-Corners,” Mr. Glantz gave several different explanations for how they operate. At times during the meeting, Mr. Glantz explained “4-Corners” as a branch of Alvo because of the non-support from the Rural Fire Board; however, it runs through Mr. Glantz’s personal bank account. He admitted to using Village equipment to support “4-Corners,” as well as using the Alvo Fire and Rescue insurance coverage. There is no “4-Corners” tax ID number or other filings. They allegedly have “4-Corners” trucks parked at the Eagle Raceway that are not registered and one is not titled.
- As far as the 100 plus debit card transactions, Mr. Glantz said that he did not keep support for those transactions. While some of these are probably legitimate purchases for the Department, the APA questions all of these transactions without receipts or documentation supporting the purchase. The APA provided Mr. Glantz with the listing of debit card transactions, as he said he could try to get receipts for some of the purchases.
- When Mr. Glantz was initially asked who the authorized signors were on the Department account that is mailed to his personal address, he named himself along with several other Village officers, but did not mention Taylor Glantz as one of the authorized signors. He later admitted she was added for convenience. Per the most recent signature card from the bank, Ben and Taylor were the only signors on the account.

The questionable expenditures addressed herein give rise to numerous possible statutory concerns. To start, Neb. Rev. Stat. § 28-512 (Reissue 2016) provides, in relevant part, the following:

*A person commits theft if he obtains property of another by deception. A person deceives if he intentionally:*

*(1) Creates or reinforces a false impression, including false impressions as to law, value, intention, or other state of mind; but deception as to a person’s intention to perform a promise shall not be inferred from the fact alone that he did not subsequently perform the promise; or*

*(2) Prevents another from acquiring information which would affect his judgment of a transaction; or*

*(3) Fails to correct a false impression which the deceiver previously created or reinforced, or which the deceiver knows to be influencing another to whom he stands in a fiduciary or confidential relationship; or*

*(4) Uses a credit card, charge plate, or any other instrument which purports to evidence an undertaking to pay for property or services delivered or rendered to or upon the order of a designated person or bearer (a) where such instrument has been stolen, forged, revoked, or canceled, or where for any other reason its use by the actor is unauthorized, or (b) where the actor does not have the intention and ability to meet all obligations to the issuer arising out of his use of the instrument.*

(Emphasis added.) Additionally, Neb. Rev. Stat. § 28-911 (Reissue 2016) prohibits “abuse of public records,” as follows:

*(1) A person commits abuse of public records, if:*

*(a) He knowingly makes a false entry in or falsely alters any public record; or*

*(b) Knowing he lacks the authority to do so, he intentionally destroys, mutilates, conceals, removes, or impairs the availability of any public record; or*

*(c) Knowing he lacks the authority to retain the record, he refuses to deliver up a public record in his possession upon proper request of any person lawfully entitled to receive such record; or*



*(d) He makes, presents, or uses any record, document, or thing, knowing it to be false, and with the intention that it be taken as a genuine part of the public record.*

*(2) As used in this section, the term public record includes all official books, papers, or records created, received, or used by or in any governmental office or agency.*

*(3) Abuse of public records is a Class II misdemeanor.*

(Emphasis added.) Neb. Rev. Stat. § 28-924 (Reissue 2016) creates the offense of “official misconduct” by a public servant, as follows:

*(1) A public servant commits official misconduct if he knowingly violates any statute or lawfully adopted rule or regulation relating to his official duties.*

*(2) Official misconduct is a Class II misdemeanor.*

Furthermore, Neb. Rev. Stat. § 49-14,101.01(2) (Reissue 2010) of the Nebraska Political Accountability and Disclosure Act, which is set out at Neb. Rev. Stat. § 49-1401 et seq. (Reissue 2010, Cum. Supp. 2018), restricts the use of resources under the “official care and control” of a public official or public employee, as follows:

*A public official or public employee shall not use or authorize the use of personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.*

Per subsection (7) of that same statute, “[A]ny person violating this section shall be guilty of a Class III misdemeanor . . . .”

These potential statutory concerns aside, it should be noted that good internal controls require procedures to ensure one person is not in a position both to perpetrate and to conceal financial errors or irregularities.

Without such procedures, there is an increased risk for fraud or the misappropriation of public funds.

We recommend the Village implement procedures to prevent one person from being in a position both to perpetrate and to conceal financial errors or irregularities. This would include having a Board member, or a separately designated individual, review the monthly bank and debit card statements for any discrepancies with approved claims or unusual charges. We recommend also the Village consult and work with the proper authorities regarding the Glantz’s alleged mishandling of public funds. The Village should implement procedures to recover or otherwise account for any such monies.

We are referring the information contained herein to the Nebraska Attorney General, the Nebraska State Patrol, the Nebraska Accountability and Disclosure Commission, and the Cass County Attorney. The APA will also be forwarding the details of this matter to the Nebraska Department of Revenue and the Internal Revenue Service.

## 2. Inappropriate Receipt of Funds

While analyzing the Department bank statements, the APA noted two deposits that should have instead been deposited to the Village's bank account. The following is a summary of two deposits from the Lancaster County Event Center that were deposited into the Department bank account.

Clear Date	Description	Amount
6/12/2019	Lancaster Event Center	\$ 1,080.00
9/9/2019	Lancaster County Super Fair	\$ 1,215.00
Total		\$ 2,295.00

The invoice supporting the \$1,080 deposit was included in **Comment and Recommendation Number 1**. The APA has included the \$1,215 invoice below.

Alvo Fire & Rescue Volunteer Department		INVOICE	
<b>Street Address</b> P.O. Box 408 Eagle, Ne 68347  402-810-0879 Chief B. Glantz		INVOICE # 08022019 DATE: 8-19-2019	
<b>TO:</b> Lancaster Super Fair		<b>FOR:</b> Fire and EMS Standby during Super Fair 2019 At motor sport events	
DESCRIPTION	HOURS	RATE	AMOUNT
Fire stand-by with EMS in fire truck (8-2-2019 / 1830-2100)	2.5	135.00	337.50
Fire stan-by with EMS in fire truck (8-3-2019 / 1830 – 2100)	2.5	135.00	337.50
Fire stand-by with EMS in fire truck (8-10-2019 / 1830 to 2230)	4	135.00	540.00
TOTAL			\$1,215.00
Make all checks payable to Alvo Fire & Rescue			
Thank you for your Business!			

According to information provided to the APA, the Department is supposed to receive funding only from fundraising, donations, or reimbursement for operating expenses from the Village. Payments made directly to the Department are inappropriate and can result in a loss of Village funds.

Good internal control requires procedures to ensure that payments to the Department for services rendered are paid directly to the Village.



Without such procedures, there is an increased risk for the loss or misuse of Village funds.

We recommend the Village and the Department implement procedures to ensure all amounts received for services rendered are paid directly to the Village, and only allowable funds are received and deposited into the Department bank account.

### **3. Possible Conflict of Interest**

The APA received Village Board (Board) meeting minutes and the accompanying claims listing for May 7, 2019. From this listing, the APA identified a potential conflict of interest involving the actions of Board Chairperson Robin LaPage, and Board member Ben Glantz.

According to the meeting minutes, those individuals appear to have failed to abstain from voting on the following claims:

Claim Date	Name/Vendor	Description	Amount
5/7/2019	Robin LaPage	reimbursement for office supplies	\$ 86.38
5/7/2019	Ben Glantz	April water operator	\$ 700.00

An excerpt from the May 7, 2019, Board minutes is provided below:

*Motion by Michael Lancot to approve the . . . payment of claims listed below, and the complete roster for the Village of Alvo Fire and Emergency Medical Services departments with a second by Ben Glantz. Roll call given: Yes: Robin LaPage, Ben Glantz, Taylor Glantz, Michael Lancot. No: None; Absent: None. Abstain; none. Motion approved 4-0.*

The apparent failure of Board Chairperson Robin LaPage and Board member Ben Glantz to abstain from voting on the motion above gives rise to concerns regarding possible violations of the Nebraska Political Accountability and Disclosure Act (Act), which is set out at Neb. Rev. Stat. § 49-1401 (Cum. Supp. 2018) et seq.

To start, Neb. Rev. Stat. § 49-14,101.01(1) (Reissue 2010) states the following:

*A public official or public employee shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which the individual is associated.*

The penalty for violating the above-cited conflict of interest statute is set out in subsection (7) thereof, as follows:

*[A]ny person violating this section shall be guilty of a Class III misdemeanor, except that no vote by any member of the Legislature shall subject such member to any criminal sanction under this section.*

Furthermore, Neb. Rev. Stat. § 49-1499.03(2) (Reissue 2010) provides the following:

*(a) Any person holding an elective office of a city or village not designated in section 49-1493 and any person holding an elective office of a school district who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:*

*(i) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict;*

*(ii) Deliver a copy of the statement to the person in charge of keeping records for the city, village, or school district who shall enter the statement onto the public records of the city, village, or school district; and*

*(iii) Abstain from participating or voting on the matter in which the person holding elective office has a conflict of interest.*

*(b) The person holding elective office may apply to the commission for an opinion as to whether the person has a conflict of interest.*

(Emphasis added.) Good internal control requires procedures to ensure compliance with the applicable provisions of the Act.

Without such procedures, there is an increased risk for both statutory violations and the loss of Village funds.

We recommend the Board implement procedures to ensure compliance with the applicable provisions of the Act. Because the issue addressed herein constitutes a possible violation of the Act, we are forwarding this information to the Nebraska Accountability and Disclosure Commission.

#### **4. Payment of Unapproved Claims**

During our comparison of the Village's bank account details to claims approved by the Board, the APA identified two checks, totaling \$165.22, which were paid but not included on the claims listing to be approved by the Board.

Those disbursements are summarized in the table below:

Check Date	Name/Vendor	Amount	Check #	Cleared Date
8/7/2018	Dept of Labor	\$ 112.52	10837	8/22/2018
8/18/2018	Dept of Revenue	\$ 52.70	10841	9/21/2018
Total		\$ 165.22		

Good internal control requires procedures to ensure that all claims are approved by the Board prior to payment and are adequately documented in the meeting minutes of the month in which they are approved.

Without such procedures, there is an increased risk for the loss or misuse of Village funds.

We recommend the Board implement procedures to ensure all claims are approved by the Board prior to payment and are adequately documented in the meeting minutes of the month in which they are approved.

#### **5. Audit Waiver Request Form**

During the APA's review, the following issues were noted with the Village's audit waiver request form:

- The Village's audit waiver request form was filed late, on June 16, 2019, almost nine months after the fiscal year end and nearly three months after an audit or approved audit waiver must be filed with the APA, as required by State statute.

- Accurate balances held by the County Treasurer for property tax receipts were not reported on the Village's audit waiver request form.
- Exhibit A of the Village's audit waiver request form was completed based on bank activity and did not reflect the actual Village financial activity. As a result, revisions were required.

Neb. Rev. Stat. § 19-2903 (Reissue 2012) states, in relevant part, the following:

*The municipal authorities of each municipality shall cause an audit of the municipality's accounts to be made by a recognized independent and qualified accountant as expeditiously as possible following the close of the fiscal year for such municipality and to cover all financial transactions and affairs of the municipality for such preceding fiscal year . . . . Such audit shall be completed and the annual audit report made by such accountant shall be submitted within six months after the close of the fiscal year in any event. . . . A village may request a waiver of the audit requirement subject to the requirements of subdivision (4) of section 84-304.*

Furthermore, Neb. Rev. Stat. § 19-2905 (Reissue 2012) provides, in relevant part, the following:

*At least three copies of the annual audit report shall be properly signed and attested by the accountant; two copies shall be filed with the clerk of the municipality involved and one copy shall be filed with the Auditor of Public Accounts.*

(Emphasis added.) Good internal control requires procedures to ensure that forms required to be filed with the APA are filled out completely and accurately and submitted within the time constraints set out by State statute.

Without such procedures, there is an increased risk of not only noncompliance with State statute but also a lack of transparency. Furthermore, such deficiencies may result in the Village's audit waiver request being denied.

We recommend the Village implement procedures to ensure forms required to be filed with the APA are filled out completely and accurately and submitted within the time constraints set out by State statute.

*Overall Village Response: In response to the letter from your office, be advised that the Village has made changes and is intending to make additional changes in the way it conducts business. For example, the Village is working with me to avoid conflicts of interest issues. The Chair and clerk are together opening bank statements and reconciling accounts after which the Chair signs the reconciliation. The chair is working with me to identify accounts and determine whether they are held in the village's name and have appropriate signers on the account.*

\* \* \* \* \*

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the Village's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the Village.

Draft copies of this letter were furnished to the Village to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. Any formal responses received have been incorporated into this letter. Such responses have been objectively evaluated and recognized, as appropriate, in the letter. Any response indicating that corrective action has been taken was not verified at this time.

This communication is intended solely for the information and use of the Village and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions regarding the above information, please contact our office.

Sincerely,

A handwritten signature in black ink that reads "Mary Avery". The signature is fluid and cursive, with the first name "Mary" and last name "Avery" clearly distinguishable.

Mary Avery  
Special Audits and Finance Manager  
Phone (402) 471-3686  
mary.avery@nebraska.gov

cc: Melissa Hanes, Village Clerk/Treasurer  
Nebraska Attorney General  
Nebraska State Patrol  
Nebraska Accountability and Disclosure Commission  
Cass County Attorney  
Nebraska Department of Revenue  
Internal Revenue Service

DEPARTMENT BANK ACCOUNT  
SIGNATURE CARD

Attachment A

AMERICAN EXCHANGE BANK ELMWOOD NE 68349	
<b>Ownership of Account - Personal (Select One and Initial)</b>	
<input type="checkbox"/> Single-Party Account _____	<input type="checkbox"/> Multiple-Party Account _____
<input type="checkbox"/> Trust-Separate Agreement _____	<input type="checkbox"/> _____
<b>Rights At Death (Select One and Initial)</b>	
<input type="checkbox"/> Single-Party Account _____	_____
<input type="checkbox"/> Multiple-Party Account With Right of Survivorship _____	_____
<input type="checkbox"/> Multiple-Party Account Without Right of Survivorship _____	_____
<input type="checkbox"/> Single-Party Account With Pay-On-Death _____	_____
<input type="checkbox"/> Multiple-Party Account With Right of Survivorship and Pay-On-Death _____	_____
Pay-On-Death Beneficiaries: To Add Pay-On-Death Beneficiaries Name One or More: _____	
<b>Ownership of Account - Business Purpose</b>	
<input type="checkbox"/> Sole Proprietorship or Single Member LLC <input type="checkbox"/> Partnership	
<input type="checkbox"/> LLC—enter tax classification ( <input type="checkbox"/> C Corp <input type="checkbox"/> S Corp <input type="checkbox"/> Partnership)	
<input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input checked="" type="checkbox"/> Non Profit _____ Authorization Dated: _____	
<b>Account Number and Description</b>	
Acct. No.: <span style="background-color: black; color: black;">[REDACTED]</span> 773 ( )	Initial Deposit/Source
Acct. No.: _____	\$ _____ <input type="checkbox"/> cash
Acct. No.: _____	<input type="checkbox"/> check <input type="checkbox"/> _____
Acct. No.: _____	\$ _____ <input type="checkbox"/> cash
Acct. No.: _____	<input type="checkbox"/> check <input type="checkbox"/> _____
Acct. No.: _____	\$ _____ <input type="checkbox"/> cash
Acct. No.: _____	<input type="checkbox"/> check <input type="checkbox"/> _____
<b>Account Owner Name &amp; Address</b>	
Alvo Fire Dept. 525 East 2nd Alvo, NE 68304	
<b>Additional Terms:</b>	
Signature(s). The undersigned acknowledge(s) receipt of a completed copy of this agreement. The undersigned further authorize the financial institution to verify credit and employment history and/or have a credit reporting agency prepare a credit report on the undersigned, as individuals. The undersigned also acknowledge the receipt of a copy and agree to the terms of the following agreement(s)/disclosure(s):	
<input checked="" type="checkbox"/> Funds Availability <input checked="" type="checkbox"/> Truth-In-Savings <input checked="" type="checkbox"/> Privacy <input checked="" type="checkbox"/> Electronic Funds Transfer	
<input checked="" type="checkbox"/> Terms & Conditions <input type="checkbox"/> _____	
The Internal Revenue Service does not require your consent to any provision of this document other than the certification required to avoid backup withholding.	
<b>Signature(s)</b>	
(1) <u>Ben Grant</u>	
(2) <u>Taryn G1</u>	
(3) _____	
(4) _____	
<b>Identifying Info.</b>	
Added 4-12-18	
Added 3-14-19	
This Signature Card is dated <u>4-12-18</u> <input type="checkbox"/> New Account <input checked="" type="checkbox"/> Existing Account	
<b>Agency (Power of Attorney) Designation (Optional): To Add Agency Designation To Account, Name One or More Agents:</b>	
(Select One and Initial): <input type="checkbox"/> Agency Designation Survives Disability or Incapacity of Parties _____	
<input type="checkbox"/> Agency Designation Terminates on Disability or Incapacity of Parties _____	
<b>Backup Withholding Certifications</b>	
(If not a "U.S. Person", certify foreign status separately)	
<input type="checkbox"/> By signing signature field (1) on this document, I certify under penalties of perjury that the statements made in this section are true and that I am a U.S. citizen or other U.S. person.	
<input checked="" type="checkbox"/> Taxpayer ID Number - TIN: <u>47-089278</u>	
The Taxpayer Identification Number (TIN) shown is my correct taxpayer identification number.	
<input type="checkbox"/> Backup Withholding. I am not subject to backup withholding either because I have not been notified that I am subject to backup withholding as a result of a failure to report all interest or dividends, or the Internal Revenue Service has notified me that I am no longer subject to backup withholding.	

**DEPARTMENT BANK ACCOUNT TRANSACTIONS  
(JANUARY 1, 2018, TO SEPTEMBER 10, 2019)**

**Exhibit A**

<b>Clear Date</b>	<b>Check #</b>	<b>Type</b>	<b>Description</b>	<b>APA Description</b>	<b>Amount</b>
1/30/2018		Deposit	Firefighters Charitable Foundation-Grant Donation		\$ 300.00
4/11/2018	965	Check	Ben Glantz		\$ (75.00)
4/12/2018	966	Check	Omaha World Herald-Car...		\$ (112.00)
4/20/2018	969	Check	USPS		\$ (50.00)
5/2/2018	970	Check	J.L. McNerl		\$ (748.21)
5/3/2018		Check	Alvo Fire Dept.-Cash		\$ (930.00)
5/3/2018		Deposit	Kenneth & Dixie Naico-Entry fee- car show		\$ 12.00
5/3/2018		Deposit	William Schaffer-car show		\$ 12.00
5/3/2018		Deposit	R. A. Miller or T.R Miller-car show		\$ 12.00
5/3/2018		Deposit	Douglas Morris		\$ 12.00
5/3/2018		Deposit	Michael & Cheryl Miller-May 5 Car Show		\$ 12.00
5/3/2018		Deposit	Frederick or Cheryl Starr		\$ 12.00
5/3/2018		Deposit	Kevin Metcalf		\$ 12.00
5/3/2018		Deposit	S & S Welding Inc.-donation-car show		\$ 50.00
5/3/2018		Deposit	C & L Hardware, Inc.		\$ 50.00
5/3/2018		Deposit	Patricia Umland		\$ 75.00
5/3/2018		Deposit	Farmers and Merchants Bank of Ashland-car show donation		\$ 100.00
5/3/2018		Deposit	Truck Accessories -N- Covers, Inc.-Sponsor Car Show		\$ 100.00
5/3/2018		Deposit	Bakers Candies, Inc.-Car Show		\$ 100.00
5/3/2018		Deposit	B-Rose Tire Recycling, LLC		\$ 212.00
5/9/2018	968	Check	Sandry Fire Supply-Fire Gear		\$ (292.24)
5/10/2018		Deposit	Mark & Mona Jakoubek		\$ 15.00
5/10/2018		Deposit	Ronald & Cindy Schlegelmilch-Car Show Entry		\$ 15.00
5/10/2018		Deposit	Steven & Barbara Breazeale		\$ 15.00
5/10/2018		Deposit	Gregory Allen		\$ 15.00
5/10/2018		Deposit	Michael Rosenboom-Car Show		\$ 15.00
5/10/2018		Deposit	Lonnie & Geraldine Mostek		\$ 15.00
5/10/2018		Deposit	Barry & Leanna Snodgrass		\$ 15.00
5/10/2018		Deposit	Salon Suites, Inc.		\$ 30.00
5/10/2018		Deposit	Fiala's Truck Repair-Contribution Car Show		\$ 100.00
5/10/2018		Deposit	Cash Deposit		\$ 2,715.65
5/21/2018		Deposit	Jeffrey & Tricia Sabin-Chairs		\$ 30.00
5/23/2018	971	Check	Eagle Automotive-T-Shirt Printing		\$ (357.00)
6/22/2018		Deposit	Eagle-Alvo Rural Fire Protection District		\$ 202.00
7/3/2018		Deposit	John or Deb Umland-Donation		\$ 50.00
7/10/2018	972	Check	Rising City Rural Fire Dist.-Fire Gear		\$ (1,000.00)
7/27/2018	973	Check	ART FX-Fire apparel		\$ (238.10)
7/30/2018	974	Check	Sherry Vidlak-Repair for Gear		\$ (678.00)
8/2/2018	975	Check	Ben Glantz-Tool's from Ben Glantz		\$ (1,000.00)

**DEPARTMENT BANK ACCOUNT TRANSACTIONS  
(JANUARY 1, 2018, TO SEPTEMBER 10, 2019)**

**Exhibit A**

Clear Date	Check #	Type	Description	APA Description	Amount
8/10/2018		Debit	999999 MNRD-LNCLN STH 8900 ANDER LINCOLN NE		\$ (139.26)
8/14/2018		Debit	999999 MNRD-LNCLN STH 8900 ANDER LINCOLN NE		\$ (287.23)
8/14/2018		Debit	999999 AUTOZONE 3678 5500 S 56T LINCOLN NE		\$ (19.26)
8/20/2018	976	Check	Federal Surplus-Generator x2		\$ (700.00)
8/20/2018		Debit	999999 MNRD-LNCLN STH 8900 ANDER LINCOLN NE		\$ (44.66)
8/22/2018		Debit	716191 SOUTHERNCARLSON OMAHA NE		\$ (120.00)
8/22/2018		Debit	002725 CASEYS GEN STORE 2725 EAGLE NE		\$ (93.65)
8/22/2018		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE		\$ (14.97)
8/27/2018		Debit	609888 AMERICAN PUBLIC WORKS 816-472-6100 MO		\$ (15.30)
8/28/2018		Debit	609888 AMERICAN PUBLIC WORKS 816-472-6100 MO		\$ (67.50)
8/28/2018		Debit	497467 LEINENKUGEL'S KANS KANSAS CITY MO	Bar	\$ (11.25)
8/30/2018		Debit	670718 ARAMARK KAUFFMAN STADIUM KANSAS CITY MO	Concessions at Kansas City Royals Stadium	\$ (17.50)
8/31/2018		Debit	487301 8480 ANDERMATT DR LINCOLN NE	Sam's Club	\$ (353.41)
8/31/2018		Debit	999999 CASEYS 130 HWY 34 EAGLE NE		\$ (60.83)
9/4/2018		Deposit	Richard & Lori Koutecky-donation		\$ 250.00
9/4/2018		Deposit	Richard & Lori Koutecky-donation		\$ 500.00
9/5/2018		Debit	780045 Wal-Mart Super Center LINCOLN NE		\$ (129.43)
9/7/2018	977	Check	Emergency Repair Services-121-Repair		\$ (982.00)
9/7/2018		Debit	780035 3278 WAL-SAMS LINCOLN NE		\$ (75.32)
9/10/2018	980	Check	Sandry Fire Supply-Nozzle repair		\$ (82.25)
9/17/2018	1066	Check	Neb. Forest Service		\$ (609.00)
9/17/2018	1065	Check	Neb. Forest Service		\$ (108.15)
9/17/2018		Debit	762203 AMZN Mktp US Amzn.com/bill WA		\$ (75.95)
9/18/2018		Debit	762203 AMZN Mktp US Amzn.com/bill WA		\$ (206.98)
9/18/2018		Debit	762203 AMZN Mktp US Amzn.com/bill WA		\$ (14.99)
9/19/2018		Deposit	Eagle-Alvo Rural Fire Protection District-Misc Shop Supplies		\$ 66.92
9/19/2018		Deposit	Eagle-Alvo Rural Fire Protection District-Lens holder for glasses		\$ 129.52
9/19/2018		Deposit	Eagle-Alvo Rural Fire Protection District-1/2 Emergency Repair Service		\$ 491.03
9/21/2018	978	Check	Sandry Fire Supply-Gear/Helmets		\$ (420.93)
9/21/2018	1067	Check	J2D-T-Shirts-Fire		\$ (177.15)
9/21/2018		Debit	000200 9000 AMBER HILL CT LINCOLN SOUTH NE	Tractor Supply Company	\$ (68.30)
9/21/2018		Debit	205178 6800 S 70TH STREET LINCOLN NE	Home Depot	\$ (29.47)
9/24/2018	979	Check	WL Construction, Inc.-Carbide Blade's		\$ (205.94)
9/24/2018		Debit	762203 AMZN Mktp US*MT3Z12JE1 Amzn.com/bill WA		\$ (20.98)
9/24/2018		Debit	762203 Amazon Prime Amzn.com/bill WA		\$ (13.70)
9/26/2018		Debit	762203 AMZNFreeTime*MT3GF81G0 888-802-3080 WA		\$ (3.15)
10/1/2018		Debit	CITI CARD ONLINEPAYMENT CITICTP		\$ (500.00)
10/1/2018		Deposit	Village of Alvo-Transfer of deposit		\$ 2,112.50



**DEPARTMENT BANK ACCOUNT TRANSACTIONS  
(JANUARY 1, 2018, TO SEPTEMBER 10, 2019)**

**Exhibit A**

Clear Date	Check #	Type	Description	APA Description	Amount
10/2/2018		Debit	CAPITAL ONE Online Pmt9541719427		\$ (500.00)
10/9/2018	1068	Debit	PAYPAL/EBAY MC CHECK PYMT0818200416 ARC TRUNCATED CHECK #1068		\$ (313.02)
10/9/2018		Debit	777101 OREILLY AUTO PARTS #5824 LINCOLN NE		\$ (118.72)
10/15/2018		Debit	999999 MNRD-LNCLN STH 8900 ANDER LINCOLN NE	Reimbursed by Village of Alvo-Misc. Supplies and Sump Pump	\$ (252.33)
10/15/2018		Debit	999999 AUTOZONE 3678 5500 S 56T LINCOLN NE	Reimbursed by Village of Alvo-Fuel Pump and Gasket	\$ (66.33)
10/15/2018		Debit	762203 AMZN Mktp US*MT3PW3UL1 Amzn.com/bill WA		\$ (19.99)
10/15/2018		Debit	762203 AMZN Mktp US*MT34G7RQ0 Amzn.com/bill WA		\$ (8.99)
10/16/2018		Debit	HOME POINT FINANACHPMT 4208921389		\$ (3,828.39)
10/16/2018	1069	Check	Eagle Fire & Rescue- 50%...Call		\$ (275.66)
10/16/2018	1070	Check	Eagle Fire & Rescue-FFI Bank		\$ (127.17)
10/16/2018		Debit	762203 AMZN Mktp US*M83NM0C22 Amzn.com/bill WA		\$ (9.99)
10/18/2018		Deposit	Jolene or Andrew Schack-donation		\$ 500.00
10/22/2018		Deposit	Village of Alvo		\$ 318.66
10/23/2018		Debit	762203 Amazon Prime Amzn.com/bill WA		\$ (13.70)
10/24/2018		Debit	762203 AMZN Mktp US*M84JF4NU2 Amzn.com/bill WA		\$ (33.93)
10/26/2018		Debit	762203 AMZNFreeTime*M80BK8JN1 888-802-3080 WA		\$ (3.15)
10/31/2018		Deposit	Majorie Stubbendeck-Rope training		\$ 200.00
11/5/2018		Debit	251889 ART FX 402-421-2611 NE		\$ (42.90)
11/6/2018		Debit	762203 AMZN Mktp US*M87S44MY0 Amzn.com/bill WA		\$ (21.99)
11/16/2018		Debit	406274 WESTLAKE HARDWARE LINCOLN NE		\$ (46.85)
11/16/2018		Debit	103365 MATTICE LOCK & SAFE LINCOLN NE		\$ (15.50)
11/16/2018		Deposit	Eagle-Alvo Rural Fire Protection District-Partial Payment of \$5,000-\$3750 outstanding		\$ 1,250.00
11/19/2018		Debit	807999 BURGER KING #10529 WAHOO NE		\$ (8.22)
11/20/2018		Debit	103365 MATTICE LOCK & SAFE LINCOLN NE	Reimbursed by Village of Alvo-Key and Lock Change	\$ (149.20)
11/23/2018		Debit	999999 MNRD-LNCLN STH 8900 ANDER LINCOLN NE		\$ (172.32)
11/23/2018	1071	Check	Awards Unlimited Inc.		\$ (99.74)
11/23/2018		Debit	762203 Amazon Prime Amzn.com/bill WA		\$ (13.70)
11/26/2018		Debit	762203 AMZNFreeTime*M08L19JB1 888-802-3080 WA		\$ (3.15)
11/29/2018		Debit	363945 CKE*BAILEY S LOCAL 3300 RAYMOND NE	Bar and Grill	\$ (80.49)
12/3/2018	1072	Check	Pyrolance		\$ (1,200.00)
12/3/2018		Debit	103365 MATTICE LOCK & SAFE LINCOLN NE	Reimbursed by Village of Alvo-Key and Lock Change	\$ (80.00)
12/3/2018		Debit	205178 6800 S 70TH STREET LINCOLN NE	Home Depot	\$ (43.77)
12/4/2018		Debit	504433 Eagle Raceway EAGLE NE		\$ (260.00)

**DEPARTMENT BANK ACCOUNT TRANSACTIONS  
(JANUARY 1, 2018, TO SEPTEMBER 10, 2019)**

**Exhibit A**

Clear Date	Check #	Type	Description	APA Description	Amount
12/10/2018		Debit	783493 Taco Inn Lincoln NE		\$ (9.64)
12/10/2018		Debit	002970 CASEYS GEN STORE 2970 LINCOLN NE		\$ (8.04)
12/13/2018		Debit	205178 THE HOME DEPOT #3204 LINCOLN NE	Home Depot	\$ (160.50)
12/17/2018		Debit	703642 RADIOPARTS.COM 754-900-4200 FL		\$ (15.01)
12/17/2018		Deposit	Village of Alvo		\$ 239.71
12/19/2018		Debit	046996 COUNTY PAYMENT LINCOLN NE		\$ (49.20)
12/19/2018		Debit	999999 MNRD-LNCLN STH 8900 ANDER LINCOLN NE		\$ (41.15)
12/24/2018		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE		\$ (34.80)
12/24/2018		Debit	762203 Amazon Prime Amzn.com/bill WA		\$ (13.70)
12/26/2018		Debit	240882 TARGET.COM * 800-591-3869 MN		\$ (48.15)
12/26/2018		Debit	983045 FIRE STONE PIZZERIA LINCOLN NE		\$ (18.83)
12/27/2018	1073	Check	Taylor Glantz-Fire Book for FFI Class		\$ (32.00)
12/31/2018		Debit	762203 AMZN Mktp US*M21RF1552 Amzn.com/bill WA		\$ (15.97)
1/4/2019		Debit	099991 PP*TRIPLE R REST FREMONT NE	Triple R Restoration is a unique boutique that specializes in repurposing, recycling, restoring, refinishing, reinventing, and redesigning.	\$ (300.00)
1/4/2019		Debit	251187 SNYDER INDUSTRIES INC. 402-4675221 NE		\$ (234.00)
1/7/2019		Debit	999999 MNRD-LNCLN NRTH 3500 NORT LINCOLN NE		\$ (180.43)
1/7/2019		Debit	777101 OREILLY AUTO PARTS #5824 LINCOLN NE		\$ (168.28)
1/7/2019		Debit	205177 6800 S 70TH STREET LINCOLN NE	Home Depot	\$ (56.49)
1/7/2019		Debit	762203 AMZN Mktp US*MB9BO6FW0 Amzn.com/bill WA		\$ (32.98)
1/7/2019		Debit	518754 TACK ROOM LINCOLN NE	Bar	\$ (30.00)
1/7/2019	1074	Check	Sarah Feiler-Label Maker		\$ (20.24)
1/8/2019	1075	Check	Sandry Fire Supplys-#001614		\$ (622.13)
1/8/2019	1076	Check	Sandry Fire Supplys-#002203		\$ (217.78)
1/8/2019	1077	Check	Sandry Fire Supplys-#002229		\$ (204.21)
1/8/2019		Debit	104579 KRIHA FLUID POWER CO INC LINCOLN NE		\$ (33.03)
1/8/2019		Debit	376801 OREILLY AUTO PARTS 5834 LINCOLN NE		\$ (24.04)
1/8/2019		Debit	467148 LANCASTEREVENTCENTER LINCOLN NE		\$ (23.00)
1/14/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE		\$ (94.99)
1/14/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE		\$ (10.21)
1/23/2019		Debit	762203 Amazon Prime Amzn.com/bill WA		\$ (13.70)
1/24/2019		Debit	968259 TOO FAST SUPPLY LINCOLN NE		\$ (192.57)
2/5/2019		Debit	012889 IBM USED PC 888SHOPIMB87 188-874-6742 NY		\$ (463.36)
2/28/2019	1079	Check	Nebraska Forest Service-Fire equipment		\$ (178.50)
3/11/2019		Deposit	Cass County Behind the Badge-Car Show Sponsorship		\$ 50.00
3/11/2019		Deposit	Kayla & Tracey Stoops-Sponsorship ATV		\$ 50.00
3/11/2019		Deposit	Mad Cow Paintball-Sponsor class		\$ 50.00
3/11/2019		Deposit	Eagle Automotive LLC-Car Show		\$ 100.00

**DEPARTMENT BANK ACCOUNT TRANSACTIONS  
(JANUARY 1, 2018, TO SEPTEMBER 10, 2019)**

**Exhibit A**

Clear Date	Check #	Type	Description	APA Description	Amount
3/14/2019		Deposit	Eagle-Alvo Rural Fire Protection District-Truck Pay back		\$ 1,250.00
3/21/2019		Debit	014084 FEDEXOFFICE 00014084 LINCOLN NE		\$ (107.05)
3/21/2019		Debit	014084 FEDEXOFFICE 00014084 LINCOLN NE		\$ (1.13)
3/25/2019		Debit	002725 CASEYS GEN STORE 2725 EAGLE NE		\$ (4.68)
3/26/2019		Debit	002725 CASEYS GEN STORE 2725 EAGLE NE		\$ (52.28)
3/26/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE		\$ (25.83)
3/26/2019		Debit	002725 CASEYS GEN STORE 2725 EAGLE NE		\$ (15.98)
3/26/2019		Deposit	Jennifer Brockman & Sean Sommer- Car show Registration		\$ 15.00
3/26/2019		Deposit	Sally Engelhardt-Deans T-Shirt		\$ 25.00
3/26/2019		Deposit	McIntosh Ventures LLC		\$ 50.00
3/26/2019		Deposit	Predator Custom Trailer & Motor Coaches-Sponsor Car Show		\$ 62.00
3/26/2019		Deposit	Cash Deposit		\$ 535.00
3/29/2019	1080	Check	J2 Designs-Tshirts-4 corners		\$ (721.00)
3/29/2019		Debit	035469 OFFICE DEPOT #165 LINCOLN NE	Reimbursed by Village of Alvo-Printer	\$ (278.99)
4/1/2019		Debit	467148 LANCASTEREVENTCENTER LINCOLN NE		\$ (36.75)
4/2/2019		Debit	467148 LANCASTEREVENTCENTER LINCOLN NE		\$ (15.00)
4/2/2019		Debit	467148 LANCASTEREVENTCENTER LINCOLN NE		\$ (8.75)
4/4/2019		Debit	014084 FEDEXOFFICE 00014084 LINCOLN NE		\$ (55.47)
4/6/2019		Deposit	Douglas & Shannon Foster-64 Mopar-modified		\$ 12.00
4/6/2019		Deposit	Matt Wallen Welding-donation alvo car show		\$ 100.00
4/8/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE		\$ (43.68)
4/11/2019		Deposit	Michael & Cheryl Miller-2019 May 4, Car Show		\$ 12.00
4/11/2019		Deposit	Steven Conley-2019 Car Show		\$ 12.00
4/11/2019		Deposit	Gregory Allen		\$ 12.00
4/11/2019		Deposit	Cash Deposit		\$ 100.00
4/15/2019		Debit	363945 CKE*BAILEY S LOCAL 3300 RAYMOND NE	Bar and Grill	\$ (107.98)
4/16/2019		Debit	999999 MNRD-LNCLN NRTH 3500 NORT LINCOLN NE		\$ (32.09)
4/16/2019		Deposit	Charles Corpman		\$ 12.00
4/16/2019		Deposit	Kevin Metcalf-Car Show		\$ 12.00
4/16/2019		Deposit	Steven & Barbara Breazeale		\$ 12.00
4/16/2019		Deposit	United Commercial Travelers-awards sponsorship for one class of alvo car show		\$ 50.00
4/16/2019		Deposit	Laffman Hot Rod Garage LLC-Car Show Sponsorship		\$ 100.00
4/16/2019		Deposit	Roloff Construction		\$ 250.00
4/18/2019		Deposit	Village of Alvo-Reimburse for village office copier		\$ 278.99
4/19/2019		Debit	730036 SAMS CLUB #4873 LINCOLN NE		\$ (213.98)
4/19/2019		Debit	840403 EAGLE AUTOMOTIVE EAGLE NE		\$ (166.01)
4/22/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE	Reimbursed by Village of Alvo-Sunflower Seeds, Gatorade, and Diesel Fuel	\$ (101.18)

**DEPARTMENT BANK ACCOUNT TRANSACTIONS  
(JANUARY 1, 2018, TO SEPTEMBER 10, 2019)**

**Exhibit A**

Clear Date	Check #	Type	Description	APA Description	Amount
4/22/2019		Debit	88Y002 440 D STREET EAGLE NE	American Exchange Bank – ATM Cash	\$ (100.00)
4/22/2019		Debit	762203 AMZN Mktp US*MZ6E663Q2 Amzn.com/bill WA		\$ (93.74)
4/22/2019		Debit	958108 PARTY AMERICA LINCOLN NE		\$ (21.38)
4/22/2019		Debit	005902 2600 S. 48TH, SUITE LINCOLN NE	Walgreens	\$ (12.81)
4/23/2019		Deposit	Cash Deposit-50/50 Raffle		\$ 493.00
4/24/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE	Reimbursed by Village of Alvo-Diesel	\$ (33.84)
4/24/2019		Debit	002725 CASEYS GEN STORE 2725 EAGLE NE	Reimbursed by Village of Alvo-Gas for Powerwasher	\$ (8.06)
4/29/2019		Debit	999999 MNRD-LNCLN STH 8900 ANDER LINCOLN NE		\$ (361.49)
4/29/2019		Debit	999999 DOLLAR GENERAL # 21160 O EAGLE NE		\$ (31.31)
4/29/2019		Debit	999999 DOLLAR GENERAL # 21160 O EAGLE NE		\$ (26.63)
4/30/2019		Deposit	Wilbur & Lynette Goehring-2019 Car Show entry		\$ 12.00
4/30/2019		Deposit	Ricky Folsom-Car Show		\$ 12.00
4/30/2019		Deposit	James Ward		\$ 12.00
4/30/2019		Deposit	Patricia Umland		\$ 75.00
5/3/2019		Debit	PAYPAL VERIFYBANKPAYPALRD33		\$ (0.31)
5/3/2019		Deposit	PAYPAL VERIFYBANKPAYPALRD33		\$ 0.14
5/3/2019		Deposit	PAYPAL VERIFYBANKPAYPALRD33		\$ 0.17
5/4/2019		Check	Taylor Glantz-Cash for car show		\$ (150.00)
5/6/2019		Debit	487301 8480 ANDERMATT DR LINCOLN NE	Sam's Club	\$ (352.03)
5/6/2019		Debit	730092 4873 WAL-SAMS LINCOLN NE		\$ (346.32)
5/6/2019		Debit	780046 Wal-Mart Super Cent LINCOLN NE		\$ (83.45)
5/6/2019		Debit	002725 CASEYS GEN STORE 2725 EAGLE NE		\$ (64.47)
5/6/2019		Debit	542304 ADVANCE AUTO PARTS #8447 LINCOLN NE	Reimbursed by Village of Alvo-Ignition Lock Cylinders	\$ (45.24)
5/6/2019		Deposit	Michael or Bonnie Rosenboom		\$ 15.00
5/6/2019		Deposit	Billy & Peggy Cox		\$ 15.00
5/6/2019		Deposit	Leroy or Jolene Russell-Alvo Car Show		\$ 15.00
5/6/2019		Deposit	Mark & Mona Jakoubek		\$ 15.00
5/6/2019		Deposit	Richard or Marjorie Peach-Car Show		\$ 15.00
5/6/2019		Deposit	Sandra Rieckman-donation		\$ 50.00
5/6/2019		Deposit	Cash Deposit		\$ 3,012.25
5/8/2019		Deposit	130046 SAM'S Club LINCOLN NE		\$ 352.03
5/13/2019		Debit	376801 OREILLY AUTO PARTS 5834 LINCOLN NE		\$ (33.16)
5/13/2019		Deposit	Bruce & Julie Kreikemeier-table Rental-Free Will donation		\$ 50.00
5/14/2019	1084	Check	Jim McNeil-Trophy's Car Show		\$ (706.00)
5/14/2019		Debit	762203 AMZN Mktp US*MN1JE0362 Amzn.com/bill WA		\$ (36.93)
5/15/2019		Deposit	Denise Hofeling		\$ 300.00

**DEPARTMENT BANK ACCOUNT TRANSACTIONS  
(JANUARY 1, 2018, TO SEPTEMBER 10, 2019)**

**Exhibit A**

Clear Date	Check #	Type	Description	APA Description	Amount
5/16/2019		Debit	393885 AMZN MKTP US*MN3ZC7AT0 AM AMZN.COM/BILL WA		\$ (14.74)
5/17/2019		Debit	279993 SAMSCLUB.COM 888-746-7726 AR	Reimbursed by Village of Alvo-Arlo Security Cameras	\$ (262.70)
5/17/2019	1082	Check	Omaha World Herald		\$ (115.00)
5/17/2019		Debit	MAIN STREET CHKSCHECK CHGS1631201384		\$ (27.78)
5/20/2019		Debit	300642 BOUND TREE MEDICAL LLC 800-2827904 OH		\$ (373.11)
5/20/2019		Debit	300642 BOUND TREE MEDICAL LLC 800-2827904 OH	Reimbursed by Village of Alvo-Medical Supplies	\$ (242.20)
5/20/2019		Debit	207048 IN *HARRIS DECALS, INC LINCOLN NE		\$ (92.68)
5/20/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE	Reimbursed by Village of Alvo-Diesel	\$ (87.00)
5/20/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE	Reimbursed by Village of Alvo-Diesel	\$ (66.00)
5/20/2019		Debit	855401 SHELL SERVICE STATION GREENWOOD NE		\$ (52.18)
5/20/2019		Debit	300642 BOUND TREE MEDICAL LLC 800-2827904 OH		\$ (12.18)
5/21/2019		Debit	999999 MNRD-LNCLN STH 8900 ANDER LINCOLN NE		\$ (19.21)
5/22/2019	1083	Check	J2 Designs-tshirt order		\$ (249.30)
5/23/2019		Debit	014084 FEDEX OFFIC14000014084 LINCOLN NE		\$ (74.42)
5/23/2019		Debit	300642 BOUND TREE MEDICAL LLC 800-2827904 OH		\$ (68.58)
5/23/2019		Debit	014084 FEDEX OFFIC14000014084 LINCOLN NE		\$ (29.91)
5/23/2019		Debit	393885 AMZN MKTP US*MN2MK8HT0 AM AMZN.COM/BILL WA		\$ (23.20)
5/24/2019		Debit	300642 BOUND TREE MEDICAL LLC 800-2827904 OH		\$ (52.33)
5/24/2019		Debit	002725 CASEYS GEN STORE 2725 EAGLE NE		\$ (5.05)
5/28/2019	1086	Check	Creative Edge		\$ (180.00)
5/29/2019		Debit	889627 CENEX CUBBY S 09889627 GREENWOOD NE		\$ (55.51)
5/29/2019		Debit	889627 CENEX CUBBY S 09889627 GREENWOOD NE		\$ (5.14)
6/3/2019		Debit	130096 4900 NORTH 27TH STR LINCOLN NE	Sam's Club	\$ (315.11)
6/3/2019		Debit	777101 OREILLY AUTO PARTS #5824 LINCOLN NE		\$ (43.84)
6/3/2019		Debit	430025 Wal-Mart Super Cent LINCOLN (N) NE		\$ (25.40)
6/3/2019		Debit	889627 CENEX CUBBY S 09889627 GREENWOOD NE		\$ (9.27)
6/4/2019		Debit	913864 HY VEE 1386 LINCOLN NE		\$ (48.25)
6/5/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE		\$ (31.00)
6/5/2019		Debit	532937 DOLLAR GENERAL #17173 EAGLE NE		\$ (22.60)
6/6/2019		Deposit	Tim & Lynnette Ochsner-Chair Rental Donation		\$ 50.00
6/10/2019		Debit	889627 CENEX CUBBY S 09889627 GREENWOOD NE	Reimbursed by Village of Alvo-Diesel	\$ (94.72)
6/10/2019		Debit	300642 BOUND TREE MEDICAL LLC 800-2827904 OH		\$ (84.58)
6/11/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE	Reimbursed by Village of Alvo-Diesel	\$ (43.50)
6/11/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE		\$ (3.98)
6/12/2019		Deposit	Lancaster Event Center		\$ 1,080.00



**DEPARTMENT BANK ACCOUNT TRANSACTIONS  
(JANUARY 1, 2018, TO SEPTEMBER 10, 2019)**

**Exhibit A**

Clear Date	Check #	Type	Description	APA Description	Amount
6/13/2019		Deposit	Eagle-Alvo Rural Fire Protection District-Truck Payback		\$ 1,250.00
6/14/2019	1085	Check	NSFVA Aux		\$ (20.00)
6/17/2019	1001	Check	Ben Glantz-Event Center-4 corners Reimburs		\$ (1,088.00)
6/18/2019		Deposit	Village of Alvo-Gas for rescue squad, gas for powerwasher, Rescue		\$ 1,141.64
6/19/2019		Debit	762203 AMZN Mktp US*M61WQ29U1 Amzn.com/bill WA		\$ (38.92)
6/21/2019		Debit	000880 WALMART.COM 8009666546 800-966-6546 AR		\$ (229.07)
6/27/2019	1002	Check	Ben Glantz-Reimburse-candy for parade		\$ (75.00)
7/1/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE	Reimbursed by Village of Alvo-Diesel	\$ (104.00)
7/1/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE	Reimbursed by Village of Alvo-Diesel	\$ (55.00)
7/1/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE		\$ (4.74)
7/2/2019		Debit	572909 NORTON *NP1285336167 NORTON.COM/NS CA		\$ (42.18)
7/3/2019		Debit	762203 AMZN Mktp US*MH0KX2L90 Amzn.com/bill WA		\$ (24.25)
7/5/2019		Deposit	Village of Alvo-Reimburse for security cameras and fuel		\$ 465.20
7/12/2019		Check	Taylor Glantz-for 50/50 Raffle-4 corners	Corresponding Cash Deposit on 7/16/2019	\$ (120.00)
7/15/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE	Reimbursed by Village of Alvo-Ice and Diesel Fuel #2	\$ (98.38)
7/15/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE	Reimbursed by Village of Alvo-Diesel	\$ (44.00)
7/15/2019		Debit	002725 CASEYS GEN STORE 2725 EAGLE NE		\$ (29.80)
7/16/2019		Deposit	Cash Deposit		\$ 120.00
7/24/2019		Debit	762203 AMZN Mktp US*MH8FW0U20 Amzn.com/bill WA		\$ (3.48)
7/29/2019		Transfer	TRANSFER ONLINE 1742830594		\$ (162.56)
7/29/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE	Reimbursed by Village of Alvo-Diesel	\$ (100.00)
7/29/2019		Debit	762203 AMZN Mktp US*MA6LL6OP0 Amzn.com/bill WA		\$ (67.98)
7/29/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE	Reimbursed by Village of Alvo-Diesel	\$ (40.00)
7/29/2019		Transfer	TRANSFER ONLINE 1742830594		\$ 131.00
7/31/2019		Debit	855401 SHELL GREENWOOD NE	Reimbursed by Village of Alvo-V-Power for Power Washer (15.187 gallons)	\$ (50.10)
8/7/2019		Debit	762203 AMZN Mktp US*MA0NU95O1 Amzn.com/bill WA		\$ (45.94)
8/12/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE	Reimbursed by Village of Alvo-Diesel	\$ (96.00)
8/12/2019		Debit	720657 MIDWEST UNLIMITED LINCOLN NE		\$ (64.78)
8/12/2019		Transfer	TRANSFER ONLINE 1742830594		\$ 236.00
8/15/2019	1004	Check	Nebraska Forest Service-Fire & Rescue Equipment		\$ (299.25)
8/16/2019		Debit	968259 TOO FAST SUPPLY LINCOLN NE		\$ (91.62)
8/20/2019		Debit	205190 6800 S 70TH STREET LINCOLN NE	Home Depot	\$ (40.96)
8/22/2019		Debit	56MDF1 MCDONALD'S F4856 LINCOLN NE		\$ (5.45)
8/23/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE	Reimbursed by Village of Alvo-Diesel	\$ (75.36)
8/26/2019		Debit	777101 O'REILLY AUTO PARTS 5824 OXFORD OH	Reimbursed by Village of Alvo-Battery Exchange	\$ (437.31)
8/26/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE	Reimbursed by Village of Alvo-Diesel	\$ (77.00)

**DEPARTMENT BANK ACCOUNT TRANSACTIONS  
(JANUARY 1, 2018, TO SEPTEMBER 10, 2019)**

**Exhibit A**

Clear Date	Check #	Type	Description	APA Description	Amount
8/26/2019		Debit	212401 CARQUEST 1963 LINCOLN NE		\$ (72.81)
8/26/2019		Debit	762203 AMZN Mktp US*MO87D2G82 Amzn.com/bill WA		\$ (9.86)
8/27/2019		Debit	001697 6901 CORNHUSKER LINCOLN NE	Matheson Gas	\$ (36.45)
8/28/2019		Debit	999999 DOLLAR GENERAL # 21160 O EAGLE NE		\$ (15.39)
8/30/2019		Debit	948296 MIDWEST CARD AND ID SOLUT 816-2210620 MO		\$ (127.00)
8/30/2019		Debit	176258 TOPPER POPPER INC LINCOLN NE		\$ (6.36)
8/31/2019		Deposit	Eagle-Alvo Rural Fire Protection District-Payback for Harrie Decals Alvo Truck #121		\$ 92.68
9/3/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE		\$ (73.00)
9/9/2019		Transfer	TRANSFER ONLINE 1742830594		\$ 700.77
9/9/2019		Deposit	Lancaster County Super Fair		\$ 1,215.00
9/10/2019		Debit	002968 CASEYS GEN STORE 2968 EAGLE NE	Reimbursed by Village of Alvo-Diesel	\$ (61.00)
<b>Total Deposits/Credits</b>					<b>\$ 24,437.86</b>
<b>Total Checks/Debits</b>					<b>\$ (33,863.66)</b>
<b>Net Activity</b>					<b>\$ (9,425.80)</b>

**Key:**

The APA was provided receipts from the Village, as these amounts were submitted by Mr. Glantz for reimbursement to the Department.